IN THE UNITED STATES DISTRICT COURT FOR THE WESTERN DISTRICT OF NORTH CAROLINA CHARLOTTE DIVISION CIVIL DOCKET NO. 5:06CV40-V

JAMES T. WARD as Chapter 7 Bankruptcy Trustee for INDUSTRIAL FUEL COMPANY, INC.))
Plaintiff,))
v.	MEMORANDUM AND ORDER
INVISTA S.A.RL., LLC,	
Defendant.))

THIS MATTER is before the Court on Plaintiff's Motion to Remand and Memorandum in Support (Documents ##4-5), Defendant's Response (Document #7), Defendant's Motion for Leave to Amend Notice of Removal and Memorandum in Support (Documents ##8-9), Plaintiff's Response in Opposition to Plaintiff's Motion to Amend (Document #13), Plaintiff's Reply (Document #17), and related documents (Documents ## 19, 21, 22, 24).

Pursuant to 28 U.S.C. § 636(b)(1)(B), this Court referred these motions to United States Magistrate Judge Carl Horn for consideration and recommendation as to their disposition. See Oral Order, February 4, 2008. In a thorough and well considered Memorandum and Recommendation filed February 5, 2008, Magistrate Judge Horn recommended that Plaintiff's Motion for Remand be denied and that Defendant's Motion for Leave to Amend Notice of Removal be granted. Document #29. The parties were advised that objections were to be filed in writing within ten (10) days after service

of the Magistrate Judge's Memorandum and Recommendation. M & R 7. The time for filing objections has passed and no objections have been filed by either party in this matter.¹

After a careful review of Magistrate Judge Horn's Memorandum and Recommendation, the Court finds that his findings of fact are supported by the record and his conclusions of law are consistent with and well supported by current case law.

See Orpiano v. Johnson, 687 F.2d 44, 47 (4th Cir. 1982) (holding that only a careful review is required in considering a memorandum and recommendation absent specific objections.) Accordingly, the Court hereby accepts the Memorandum and Recommendation of Magistrate Judge Horn and adopts it as the final decision of this Court for all purposes relating to this case.

IT IS, THEREFORE, ORDERED that Plaintiff's Motion to Remand is hereby **DENIED**, and that Defendant's Motion for Leave to Amend its Notice of Removal is hereby **GRANTED**.

Signed: March 3, 2008

Richard L. Voorhees United States District Judge

¹Plaintiff did file a Motion to Remand or Refer to Bankruptcy Court and Memorandum in Support within the time-frame for objections. Documents ##30-31. However, in that Motion, Plaintiff does not raise any objections to the M&R. Rather, Plaintiff moves the court *in light of the M&R* to now remand or refer this matter to Bankruptcy Court in the Western District of North Carolina. Def. Mem. Bk. Remand 2. The Court will address this Motion in its subsequent

Order regarding the proper venue for this action.